

## MINUTES OF THE AUDIT & STANDARDS COMMITTEE HELD ON

24 November 2021

7.30 - 8.43 pm

### PRESENT

#### Committee Members

Councillor Eddie Johnson (Chair)  
Councillor Colleen Morrison (Vice-Chair)  
Councillor Jean Clark  
Councillor Jodi Dunne  
Councillor James Leppard  
Councillor Matthew Saggars  
Councillor Chris Vince  
Laura Kirman, Independent Person

#### Officers

Natalie Hook, Senior Auditor  
Simon Freeman, Deputy to the Chief Executive and Director of Finance  
Sarah Marsh, Internal Audit Manager  
Adam Rees, Senior Governance Support Officer

### 17. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were received from Councillor Simon Carter.

### 18. DECLARATIONS OF INTEREST

None.

### 19. MINUTES

**RESOLVED** that the minutes of the meeting held on 16 June 2021 are agreed as a correct record and signed by the Chair.

### 20. MATTERS ARISING

Simon Freeman, Deputy to the Chief Executive and Director of Finance, provided an update on 2018/19 accounts. The Council's external auditor, BDO, had sent the Council further technical queries in July which needed to be resolved. The Council had taken advice from CIPFA and submitted a response to BDO in September.

The Council had eventually managed to meet with BDO on 24 November who had raised further queries and a follow up meeting was scheduled for 8 December.

If the technical issues could not be resolved, his advice to the Committee, would be that the council would follow the advice it had received from CIPFA in finalising the 2018/19 accounts but drew attention to the fact that this may not necessarily lead to a clean audit opinion being issued in respect of those accounts by BDO. It is likely that a special meeting would eventually be convened for the purpose of approving the 2018/19 accounts.

21. **WRITTEN QUESTIONS AND PETITIONS**

None.

22. **NON CONTENTIOUS BUSINESS**

None.

23. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

**RESOLVED** that the work plan is noted.

24. **AUDITOR APPOINTMENT**

The Committee considered a report which recommended that the Council joins the national procurement process led by Public Sector Audit Appointments Limited (PSAA)

**RESOLVED** that the Committee recommended to Full Council that:

**A** The Council participates in the national procurement process led by Public Sector Audit Appointments Limited (PSAA) for the appointment of its external auditors.

**B** Delegated authority be granted to the Director of Finance, as the Council's statutory officer under Section 151 of the Local Government Act 1972 to formally give notice of the Council's intention to opt in to the PSAA procurement exercise.

25. **REVIEW OF AUDIT AND STANDARDS COMMITTEE EFFECTIVENESS AND TERMS OF REFERENCE**

The Committee received a report on the review of the effectiveness of the Committee and its terms of reference.

**RESOLVED** that the Committee:

**A** Agreed no changes are required to its Terms of Reference.

- B Considered the results of the review of effectiveness of the Audit Committee and noted progress against last year's action.

26. **EXTERNAL QUALITY ASSURANCE OF INTERNAL AUDIT AGAINST THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS**

The Committee received a report on the external quality of assurance of Internal Audit against the public sector internal audits standards.

The Committee noted that Internal Audit had met every standard and congratulated the team on their achievement.

**RESOLVED** that the Committee:

- A Agreed that Internal Audit complies with the requirements of the Public Sector Internal Audit Standards.

- B Noted the actions proposed to enhance the Internal Audit service.

27. **PERIOD 8 INTERNAL AUDIT ACTIVITY REPORT 2021/22**

The Committee received the internal audit activity report.

**RESOLVED** that the Committee:

- A Reviewed the outcomes of the work of the Internal Audit service for the period July to November 2021 and identifies any issues for further consideration.

- B Approved the revised Internal Audit Charter.

- C Approved the revised Anti-Fraud and Corruption Strategy.

28. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received a report on risk management and the strategic risks register.

**RESOLVED** that the Committee noted the Strategic Risks, risk scores and variation against risk appetite as at 30 September 2021.

29. **REFERENCES FROM OTHER COMMITTEES**

None.

30. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE